The study aims to prove the existence of a moderating role of individual capacity that affect the relationship of budget’s participation toward managerial performance. The population the study are all college of foundations in Palembang, samples were determined using purposive sampling method. The research sample obtained by 84 respondens. Hypothesis testing is using moderate regression analysis (MRA) method with SPSS ver. 23. The test result showed the individual capacity certainty and is able to moderate the relationship between budget participation toward managerial performance.

Keywords: budget participation, managerial performance, individual capacity